

UNITED STATES DISTRICT COURT  
DISTRICT OF MARYLAND

Chambers of  
**GEORGE L. RUSSELL, III**  
United States District Judge

101 West Lombard Street  
Baltimore, Maryland 21201  
410-962-4055

August 21, 2013

MEMORANDUM TO PARTIES RE: Terri Washburn v. United States of America  
Civil No. GLR-13-1438

Dear Parties:

Pending before the Court is The United States of America's ("U.S.") Motion to Dismiss. (ECF No. 3). As a courtesy to Ms. Washburn, the Clerk's office issued a Rule 12/56 Letter advising Ms. Washburn of her duty to respond to the Motion within seventeen (17) days. (ECF No. 5). Ms. Washburn was forewarned that her failure to file a timely written response could result in the dismissal of her case without further notice. Ms. Washburn's response was due on June 28, 2013. To date, the Court has no record of a response being filed in this matter. The Motion is ripe for disposition. No hearing is necessary pursuant to Local Rule 105.6 (D.Md. 2011). Having reviewed the record in this case, the Court finds that the U.S.'s unopposed Motion is meritorious and well founded. Accordingly, the U.S.'s Motion to Dismiss will be granted.

Generally a case will be "dismissed as moot when an event occurs while a case is pending . . . that makes it impossible for the court to grant any effectual relief whatever to a prevailing party." In re Carr, 321 B.R. 702, 706 (E.D.Va. 2005) (internal citations omitted) (quoting Church of Scientology v. United States, 506 U.S. 9, 12 (1992)). On May 15, 2013, Ms. Washburn filed a Petition to Quash Third Party IRS Summonses. (ECF No. 1). In the petition, Ms. Washburn requests this Court to quash two summonses issued to the Tower Federal Credit Union ("FCU") regarding Ms. Washburn and her husband, Timothy Washburn. Since the filing of Ms. Washburn's petition, the IRS Officer who issued both Third Party Summonses to FCU has withdrawn the summonses. (See Def.'s Supplemental Mot. to Dismiss, ECF No. 4). Thus, no effective remedy can be granted and the case will be dismissed as moot.

For the foregoing reasons, it is hereby ORDERED that the Motion to Dismiss. (ECF No. 3) is GRANTED, and the Petition to Quash Third Party IRS Summonses (ECF No. 1) is DISMISSED as MOOT. The Clerk is DIRECTED to MAIL a copy of this Order to Ms. Washburn at her address of record and CLOSE the case. Despite the informal nature of this memorandum, it shall constitute an Order of the Court and the Clerk is directed to docket it accordingly.

Very truly yours,

/s/

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George L. Russell, III  
United States District Judge